

CHURCH TEMPORALITIES (IRELAND).

ACCO U N T S,

1916-1917.

ACCOUNTS of the IRISH LAND COMMISSION, in respect of CHURCH TEMPORALITIES in IRELAND, from 1st April 1916, and from 26th July 1869 (the Date of the Irish Church Act) to 31st March 1917; together with the REPORT of the COMPTROLLER and AUDITOR GENERAL thereon.

(Presented pursuant to Act 32 & 33 Vict, c. 42, s. 37.)

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Ordered, by The House of Commons, to be Printed,
19 October 1917.

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1917.

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ACCOUNT of the RECEIPTS and EXPENDITURE of the IRISH LAND COMMISSION, in respect of
 "The Irish Church Act, 1869, Amendment Act, 1872," and "The Irish Church Act
 from 26th July 1898

Dr.

Date Receipts from 26th July 1869 to 31st March 1917.	RECEIPT S.†	Balances, 1st April 1916 to 31st March 1917.	
£	s	d.	£
19,776 4 2	To Balance, viz., On 26th July 1869 [36]	-	-
-	On 1st April 1916 -	-	54,796 12 10
<hr/>			
I.—PERMANENT CHURCH REVENUE.			
7,648,552 4 9	To Rents, &c. — Tithe Rent-charges [11, 12 and 6 (1872)]	-	53,820 19 6
2,513,726 7 5	Lands, &c. [11 and 12] —Perpetuity Rents	-	18,161 17 7
672,071 6 10	“ Renewable Leaseholds (including Fines) and other Taxes	-	414 3 6
7,081 12 3	“ Mineral Rents and Royalties	-	-
571,769 5 6	To Interest —On Mortgages—Landed Property, &c. [11 and 12]	-	5,239 14 4
286,266 0 0	“ On Mortgages—Converted Leaseholds [13 (1872)]	-	2,471 19 1
<hr/>			
II.—TERMINABLE CHURCH REVENUE.			
6,743,951 2 12	To Loan Account—Tithe Annuities (Fixed Annual Instalments) [32].	-	485,447 8 5
1,292,562 17 4	To Mortgage Account—Land Annuities (Fixed Half-yearly Instalments) [32]	-	17,275 2 8
12,612 5 2	To Globe House Advances—late Board of First Fruits (acts 3 & 4 Will. IV., c. 37, s. 58, and 1 & 2 Vict. c. 108, s. 48)— Instalments [11]	-	-
6,447 5 2	To Globe House Mortgages—(acts 23 & 24 Vict. c. 160, s. 30, and 14 & 15 Vict. c. 73, s. 20)—Instalments [11]	-	-
5,533 16 2	To <i>ditto</i> Interest	-	-
<hr/>			
III.—SALES AND REDEMPTIONS.			
1,962,632 8 7	To Permanent Church Revenue sold — Tithes Rent-charges [32 and 7 (1872)]	-	27,676 17 11
168,054 12 0	<i>Ditto</i> , received in Stock*	-	-
1,440,704 13 7	Lands, &c., Perpetuity Rents [34, 52, and 54]	-	9,208 19 9
96,061 12 3	<i>Ditto</i> , received in Stock*	-	-
24,020,554 14 4	Carried forward	-	237,473 16 5

NOTE.—Sales and Redemptions.—* Nominal Value of Guaranteed Land Stock received in lieu of cash under section 17 of the Purchase of Land (Ireland) Act, 1891, and written off per cent.

† References in square brackets [] are to Sections of Principal Act, and Acts of 1872 and 1891.

CHURCH TEMPORALITIES in Ireland, under the Provisions of "The Irish Church Act, 1800," Amendment Act, 1881, &c., for the Year ended 31st March 1917 and for the Period to 31st March 1917.

Total Payments from 1st July 1889 to 31st March 1917.	EXPENDITURE.	Cr.
		Payments 1st April 1886 to 31st March 1917.
£ s. d.	£ s. d.	£ s. d.
624,602 8 4	By Compensation, Annuities, Grants, &c., —	
710,513 6 0	For Life Annuities to Archbishops, Bishops, and Incumbents [14] —	—
25,290 0 0	For Life Annuities to Permanent Curates [15] —	115 0 0
14,247 0 8	For Grants to Curates not entitled to compensation as Parsonage Curates [16] —	—
57,180 18 8	For Life Annuities to Diocesan and District Schoolmasters [16] —	244 18 8
4,025 10 0	For Life Annuities to Clerks, Sessions, and others holding freehold offices [16] —	197 1 2
19,307 19 8	For Grants to assist Persons not entitled to compensation [17] —	—
3,250 10 8	For Life Annuities to Vicars-General and other Officers for loss of fees, &c. [15] —	—
3,112 17 6	For Compensation to Deputy Registrars and others, for loss of office [45] —	—
	For Compensation to Vicars-General, &c., for loss of fees [15] —	—
	By Commutation of Annuities, &c., —	
5,812,427 3 7	Of Archbishops, Bishops, and Incumbents [23] —	
621,040 4 1	Commutation Money —	—
	Bonus (12 per cent. added) —	—
1,548,871 16 5	Of Permanent Curates [25] —	
185,091 17 7	Commutation Money —	—
15,712 19 8	Bonus (12 per cent. added) —	—
272,503 17 4	Of Diocesan Schoolmasters [3 (1872)] —	—
75,032 5 4	Of Clerks, Sessions, and others [16] —	—
50,272 12 0	Of Vicars-General and other Officers [4 (1872)] —	—
255,202 5 10	Of Annuities under 4th section [4 (1872)] —	—
	By Interest of Commutation Money (paid to the Representative Church Body) [53] —	
94,912 2 8	By Regium Dower —	
	Life Annuities [38] —	—
	Commutation of Annuities —	
556,974 15 4	Commutation Money [39] —	—
65,762 10 2	Bonus (12 per cent. added) [38] —	—
80,088 4 11	Compensation to Widows' and Orphans' Funds, and General Assembly's College, Belfast, &c., on Discontinuance of the Regium Dower [40] —	
779,887 17 10	By Compensation to Lay Patrons [18] —	—
500,000 0 0	By Private Endowments (paid over to the Representative Church Body) [39] —	—
25,712 5 2	By Compensation to the Chancellor and Prebendaries of Christ Church, Dublin, &c. [46] —	—
50,000 0 0	By National Monuments—Maintenance [25] —	—
100,004 15 4	By Leases of Title Rent-charge—Portion of [38 and 8 (1872)] —	—
100,734 16 4	By Charges and Incumbencies affecting Property [31 and 12] —	2 7 6
18,548 4 1	By Payments to Persons appointed to Ecclesiastical Offices between 26th July 1860 and 1st January 1871 [66] —	—
872,522 0 6	By College of Magdalen [40] —	—
8,705 7 7	By Expenses attending on Sales of Property [24] —	—
105,821 18 4	By Proportion of Income paid over to the Clergy [51] —	—
115 1 0	By Allowances to Tenants (Incomes, &c.) [11 and 12] —	—
1,283 19 11	By Title Rent-charges paid [11 and 12] —	—
2,430 14 9	By Quit and Crown Rents paid [11 and 12] —	—
	By Rent, Abatements, &c., —	
413,874 17 1	From Title Rent-charge [11 and 12] —	
	Post-Rate allowed —	11 1 7
	From Lands —	
	Post-Rate, Remissions, &c. —	6 3 3
78,819 17 10	By Rates, Taxes, &c. [11 and 12] —	—
6,475 3 0		
12,629,888 16 1	Carried forward —	675 11 9

† References in square brackets [] refer to sections of Principal Act, and Acts of 1872 and 1881.

Dr. ACCOUNT of the Receipts and Expenditure of the Irish Land Commission, in respect of
from 26th July 1885 to

Total Receipts from 26th July 1885 to 31st March 1887.	RECEIPTS	Receipts 1st April 1887 to 31st March 1888.
		£ s. d.
26,026,584 11 4	Brought forward	257,473 15 5
III.—SALES AND REDEMPTIONS—continued.		
1,229,614 1 3	Renewable Leaseholds and other Tenures	8 15 0
23,874 0 6	Ditto, received in Stock*	—
5,538 19 6	Rights to Mines and Quarries	—
3 4 0	Ditto, received in Stock*	—
215,485 10 1	Mortgage Money, Landed Property, &c. [52]	961 15 2
180,190 6 9	Ditto, Converted Leaseholds (Act 3 & 4 Will. IV. c. 37, s. 155) [31]	3,851 7 11
To Terminable Church Annuities Redeemed:—		
1,237,294 8 3	Title Annuities (Fixed Annual Instalments) [32]	6,015 16 9
180,500 4 4	Ditto, received in Stock*	—
353,575 11 2	Land Annuities (Fixed Half-yearly Instalments) [52]	4,119 4 9
To Ecclesiastical Residences and Lands sold [27, 28, and 52]:—		
225 0 0	Ditto, received in Stock*	—
75,543 2 8	Ditto, See Houses and Lands	—
187,588 14 9	To Conversion of Renewable Leaseholds into Perpetuities (Act 3 & 4 Will. IV., c. 37, ss. 145 and 155) [31 and 12 (1872)]	—
IV.—MISCELLANEOUS.		
To Dividends and Interest [11 and 12]:—		
30,546 10 1	On Government Stocks	—
20,571 20 0	On Bank of Ireland Stock	—
150,825 8 0	On Guaranteed Land Stock and on Guaranteed 2½ and 3 per cent. Stocks and on War Loan Stock	39,101 15 3
119,267 5 8	On other Monies	1,230 12 3
4,051 3 6	On Guarantee Deposits	106 16 8
8,062 5 6	To Proprietary Amount of Charges (Drainage and Improve- ment Loans; Roads, Bridges, Towns, &c.) repaid by the Clergy	—
671 0 0	To Deposit Account Perpetuity Sales, &c. (Act 3 & 4 Will. IV. c. 37, s. 144) [11]	—
20,628 8 4	To Private Bequests and other Trust Funds [29]	—
40 9 1	To Chapels of Ease—Repair Fund [70]	—
12,590 6 9	To Charge on the See of Armagh (Act 3 & 4 Will. IV. c. 37, s. 54) [11]	—
21,239 2 7	To Charge on the See of Derry (Act 3 & 4 Will. IV. c. 37, s. 54) [11]	—
11,728 5 4	To Private Subscriptions (for Building, Enlarging, and Repair of Churches) [11]	—
47,616 7 4	To Ecclesiastical Tax (Act 3 & 4 Will. IV. c. 37) [11]	—
29,786,980 18 8	Brought forward	311,868 19 2

* See "Notes" on p. 2.

† References in square brackets [] are to sections of Principal Act, and Acts of 1872 and 1881.

Church Temporalities in Ireland, for the Year ended 31st March 1917 and for the Period 31st March 1917—continued.

Cr.

Total Payments from 25th July 1889 to 31st March 1917.	EXPENDITURE †	Payments 1st April 1917 to 31st March 1917
		£ s. d.
12,639,838 16 1	Brought forward	575 11 9
4,823 2 4	By Refund to the Clergy of Poor Rate in respect of Tithe Rate-chARGE, &c.	—
233,320 19 10	By Building Charges [24, 30, 66, and 5 (1872)]	—
92,420 19 6	By Expenditure under 44th Section of "The Irish Church Act, 1869."—For Building and enlarging Churches	—
	By Expenditure under 49th Section of "The Irish Church Act, 1869":—	
70,718 4 6	For Repair of Churches	—
64,889 4 6	For Church Registers, Salaries of Clerks, Sextons, &c.	—
47,310 16 7	By Grants and other Payments for which the Ecclesiastical Commissioners were liable [11]	—
1,610 3 6	By Superannuation Allowances (granted prior to 27th July 1869) [11]	—
4,652 17 7	By Refund to Purchasers of Tithe Estate-bargain in respect of Poor Rate [7 (1872)]	—
513,683 1 8	By Salaries and Expenses of the Irish Church Temporalities Commission (to the date of transfer to the Irish Land Com- mission) [5 and 6]	—
17,783 18 2	By Audit of Accounts (Cost of Audit) [37]	225 0 0
404,346 16 2	By the Irish Land Commission, &c.—Vote Accounts.—For transfer of the estimated cost of the administration and management of the Church Property [4 (1881)]	7,175 18 0
65,400 19 0	By Compensation and Superannuation Allowances of the Com- missioners and Officers of the Ecclesiastical Commission (including allowances referred to in Act 44 & 45 Vict. c. 71, s. 3) [44]	—
15,861 4 1	By Superannuation Allowances.—(Irish Church Temporalities Commission) Act, 54 & 55 Vict. c. 48, s. 28	2,330 8 7
637 10 8	By ditto. Irish Land Act, 1903, s. 56 (5)	—
16,686 9 6	By Charges on Loans.—Stamp Duty on Debentures [39 to 61]	—
10,523 10 5	By ditto. Bankers' Commission on Beaumont	—
28,874 8 6	By Stamp Duty on Merging Orders, &c. [7 and 10 (1872)]	—
1,202 5 7	By Deposit Account.—Perpetuity Salaries, &c. (Act 3 & 4 W.M. IV, c. 37, s. 114) [11]	—
106 10 0	By Globe House Advances.—Late Board of First Fruits (Acts 3 & 4 Will. IV, c. 37, s. 58, and 1 & 2 Vict. c. 109, s. 48)	—
3,023 1 9	By Globe House Mortgages (Acts 23 & 24 Vict. c. 130, s. 50, and 14 & 15 Vict. c. 13, s. 20)	—
11,557 17 7	By Private Roulter's and other Trust Funds [29]	—
640 5 0	By Chapels of Ease.—Repair Fund [70]	—
	<i>Issue Cessation Act, 1869 (32 & 33 Vict. c. 42).</i>	
	<i>By the Commissioners for the Reduction of the National Debt:—</i>	
3,859,380 0 7	For Principal of Church Loan [by Annuity repaid]	—
5,100,819 19 5	[by other Repayment]	—
5,248,491 15 0	For Interest on Church Loan	—
	<i>INTERMEDIATE EDUCATION (IRELAND) ACT, 1878 (41 & 42 Vict. c. 66, s. 8).</i>	
	<i>By Commissioners for the Reduction of the National Debt:—</i>	
	For Principal Paid off	—
	For Interest of Debentures	—
	<i>NATIONAL SODA TRAVERS (IRELAND) ACT, 1879 (42 & 43 Vict. c. 74, s. 3).</i>	
1,443,000 0 0	By Commissioners for the Reduction of the National Debt.—For Interest	39,000 0 0
20,843,951 1 6	Carried forward	49,906 18 6

† References in square brackets [] are to sections of Principal Act, and Acts of 1872 and 1881.

Dr. ACCOUNT of the Receipts and Expenditure of the Irish Land Commission, in respect of
from 29th July 1869 to 31st March 1917.

Total Receipts from 29th July 1869 to 31st March 1917.	RECEIPTS.				Receipts, 1st April 1869 to 31st March 1917.	
	£	s.	d.			
29,764,850 12 6	-	-	-	Brought forward	-	311,858 19 2
<i>IRISH CHURCH ACT, 1869 (33 & 34 Vict. c. 42).</i>						
3,900,000 6 0	To the Commissioners for the Reduction of the National Debt :— For Advances for the purpose of the Irish Church Act, 1869	-	-	-	-	
<i>RELIEF OF DISTRESS (IRELAND) ACTS (43 Vict. c. 4, AND 43 & 44 Vict. c. 14).</i>						
1,271,550 0 0	To the Commissioners for the Reduction of the National Debt :— For advances made by them	-	-	-	-	
1,150,972 5 5	To the Commissioners of Public Works in Ireland :— For Advances repaid by them	-	-	-	11,569 15 2	
187,788 18 10	For Interest of Advances	-	-	-	46 7 3	
<i>ARRAUN OF RENT (IRELAND) ACT, 1882</i> (45 & 46 Vict. c. 47).						
256,696 0 0	To the Commissioners for the Reduction of the National Debt :— For Loans under the Public Works Loan Act, 1882, s. 6	-	-	-	-	
827 9 10	For Loans for repayment of Principal advanced	-	-	-	-	
84,832 5 4	To the Irish Land Commission Account :— For transfer of Advances Repaid under the 16th Section	Principal			973 2 0	
19,817 8 11			Interest		87 18 11	
8,487 1 7	Refund of Unexpended Balance	-	-	-	-	
<i>RELIEF OF DISTRESSED UNIONS (IRELAND) ACT, 1883 (45 & 47 Vict. c. 24), AND POOR RELIEF (IRELAND) ACT, 1886 (49 Vict. c. 11).</i>						
30,362 15 0	To the Commissioners for the Reduction of the National Debt :— For Loans to provide for payments to the Commissioners of Public Works, as per contract	-	-	-	-	
105 0 0	To the Commissioners of Public Works for repayment of balance of Principal advanced	-	-	-	-	
41,416,594 18 7	Carried forward	-	-	-	324,546 3 6	

Church Temporalities in Ireland, for the Year ended 31st March 1917 and for the Period 31st March 1917—continued.

65

Total Payments from 25th July 1889 to 31st March 1897,		EXPENDITURE.		Period from 1st April 1896 to 31st March 1897.	
£ 26,843,931	s. d. 1 6	-	-	£ 40,305	s. d. 18 4
		Brangit forward	-		
		ROYAL UNIVERSITY (IRELAND) ACT, 1881 (44 & 45 Vict. c. 59).	-		
560,000	0 0	By Royal University of Ireland.—For Amenity	-		
		IRISH UNIVERSITIES ACT, 1908 (8 Edward VII. c. 38).	-		
75,000	0 0	By the National University of Ireland for Amenity	-	10,000	0 0
75,000	0 0	By the Queen's University of Belfast for Amenity	-	10,000	0 0
		RELIEF OF DISTRESS (IRELAND) ACT (43 Vict. c. 4, AND 43 & 44 Vict. c. 14).	-		
		By the Commissioners for the Reduction of the National Debt:—	-		
1,271,500	0 0	For Advances Repaid to them	-		
1,120,000	4 5	For Interest on Advances	-		
1,263,932	15 7	By the Commissioners of Public Works in Ireland:— For Amount paid to them to be applied in making Advances and Grants	-		
		ANNUAL OF RENT (IRELAND) ACT, 1882 (45 & 46 Vict. c. 47).	-		
		By the Commissioners for the Reduction of the National Debt:—	-		
560,000	0 0	For Loans repaid	-		
560,720	10 8	For Interest of Loans	-		
560,000	0 0	By the Irish Land Commission Account:— For Amount transferred to provide for Advances	-		
3,792	15 4	By Tithe Rent-charges repaid:— For Amount of Tithe Rent-charges repaid in respect of Assessments of Rent resulting in pursuance of the Act (s. 17)	-		
		RELIEF OF DISTRESSED UNIONS (IRELAND) ACT, 1883 (46 & 47 Vict. c. 24), AND POOR RELIEF (IRELAND) ACT, 1886 (49 Vict. c. 17).	-		
		By the Commissioners for the Reduction of the National Debt:—	-		
39,365	25 9	For Loans repaid	-		
5,821	20 8	For Interest of Loans	-		
39,365	25 0	By the Commissioners of Public Works:— For sums paid to them to enable them to make Grants towards providing for the Administration of relief for the destitute poor	-		
		SEA FISHERIES (IRELAND) ACT, 1883 (46 & 47 Vict. c. 20).	-		
		By the Commissioners for the Reduction of the National Debt:—	-		
260,000	0 0	For Loans repaid	-		
48,124	5 2	For Interest of Loans	-		
250,000	0 0	By the Commissioners of Public Works:— For sums to be applied as a Sea Fisheries Fund	-		
		Poor RELIEF (IRELAND) ACT, 1880—PIERS AND ROADS COMMISSION.—(49 Vict. c. 17).	-		
		By the Commissioners for the Reduction of the National Debt:—	-		
20,000	0 0	For Loans repaid	-		
5,850	2 8	For Interest of Loans	-		
20,000	0 0	By the Commissioners of Public Works:— For sums paid to them on behalf of the Piers and Roads Commission (s. 10)	-		
28,378,825	4 5	Carried forward	-	40,305	18 4

Account of the Receipts and Expenditure of the Irish Land Commission, in respect of
from 25th July 1849 to

Total Receipts from 20th July 1912 to 31st March 1917.	RECEIPTS.	Receipts 1st April 1916 to 31st March 1917.
£ 41,416,594 18 7	- - - - - Brought forward	£ 384,545 2 6
250,600 0 0	<i>See Finance (Ireland) Act, 1888 (46 & 47 Vict., c. 26).</i> <i>To the Commissioners for the Reduction of the National Debt:—</i> <i>For Loans to provide for payments to the Commissioners of Public Works, as per contra</i>	—
20,000 0 0	<i>Post Relief (Ireland) Act, 1889.—PIERS AND ROADS COMMISSION.—(49 Vict., c. 17).</i> <i>To the Commissioners for the Reduction of the National Debt:—</i> <i>For Loans to provide for payments to the Commissioners of Public Works, as per contra (s. 11)</i>	—
181,882 1 5	To Miscellaneous Receipts	287 16 1
422,579 17 5	To Property and Income Tax (Act 16 & 17 Vict., c. 34, s. 5) :— Schedules A. and C.	21,193 3 8
2,907 9 5	<i>Schedule E.</i>	—
205,098 5 5	To Securities Sold:—Cash received for Guaranteed Land Stock transferred to National Debt Commissioners (s. 17 of 54 & 55 Vict., c. 46)	—
774,924 18 10	<i>Other Sales of Stock</i>	—
48,305,317 8 11		£ 346,027 2 8

R. Lenth, Accountant.
The Irish Land Commission,
16th July 1917.

Church Temporalities in Ireland, for the Year ended 31st March 1917, and for the Period
31st March 1917—continued.

Cr.

Total Payments from 1st July 1899 to 31st March 1917.	EXPENDITURE.†	Payments, 1st April 1916 to 31st March 1917.
		£ s. d.
£ 25,375,825 4 5	Brought forward	69,906 18 4
	SEED POTATOES SUPPLY ACT, 1890 (54 Vict. c. 1, ss. 2 AND 5).	
16,559 15 7	By Commissioners of Public Works:—	
1,004 5 11	For Interest on Loans to Boards of Guardians	
	For Abatements on Cash Sales	
	PURCHASE OF LAND (IRELAND) ACT, 1891 (54 & 55 Vict. c. 48, s. 36).	
745,338 9 3	By Congested Districts Board:—	
82,757 3 11	For Interest	20,625 0 0
	Deduction for Abatements on Advances	
	IRISH LAND ACT, 1903, s. 72 (2).	
221,554 0 3	By Congested Districts Board:—	
	For Deductions for Abatements on Advances	20,625 0 0
	SEED POTATOES SUPPLY ACT, 1895 (58 Vict. c. 2).	
3,499 7 9	By Commissioners of Public Works:—	
395 15 8	For Interest on Loans to Boards of Guardians	
	Abatements on Cash Sales	
	SEED POTATOES SUPPLY ACT, 1898 (62 Vict. c. 50).	
5,481 1 8	By Commissioners of Public Works:—	
527 4 0	For Interest on Loans to Boards of Guardians	
261 12 3	Abatements on Cash Sales	
	AGRICULTURAL AND TECHNICAL INSTRUCTION (IRELAND) ACT, 1899 (62 & 63 Vict. c. 50, s. 15 (b)).	
1,190,000 0 0	By Department of Agriculture and Technical Instruction for annual sums revisable at expiration of 30 years from 1st April 1900	
22,511 8 7	By Miscellaneous Payments	70,000 0 0
500,190 7 0	By Property and Income Tax (Act 16 & 17 Vict. c. 34, s. 40) [29] Schedules A. and C. [70]	38 3 4
3,907 9 2	Schedule E.	21,866 2 1
594,080 11 4	By Securities purchased:—	
26,597 2 9	Cash represented by Guaranteed Land Stock received under Section 17 of Act 54 & 55 Vict. c. 48, Vide "Sales and Redemptions"	
1,690,290 18 8	Cash represented by Guaranteed Land Stock received for Sales to Tenants under Land Purchase Acts	
17,943 8 6	By other purchases of Stock	125,000 10 0
	By Balance:—	
	On 31st March 1917	17,943 8 6
£ 25,305,237 5 11		346,927 2 3

† References in square brackets [] are to sections of Principal Act, and Acts of 1893 and 1895.

STOCK BALANCES on the 31st March 1917.

	£	s.	d.
Guaranteed Land Stock	5,579	9	10
Guaranteed 2½ per cent. Stock	1,074,108	2	1
Guaranteed 3 per cent. Stock	333,785	10	9
War Loan 4½ per cent. "B"	266,041	6	0
War Loan 5 per cent. (1920-17)	78,960	0	0
5 per cent. Registered Exchequer Bonds "B" (1921)	50,000	0	0

J. O. Mylne,
Gerald FitzGerald, | Irish Land Commissioners,
Fred. S. Wrench,

I certify that this Account has been examined under my directions and is correct.

H. J. Gibson,
Comptroller and Auditor General.

II.—SALES OF PROPERTY AND REDEMPTIONS OF INSTALMENTS.

(1.)—IN THE YEAR ENDED 31ST MARCH 1917.

NATURE OF PROPERTY SOLD OR REDEEMED		Monetary Capital Value of Charge converted into Annuities, &c.	Purchase Money (*See Account, pp. 2 & 4)
Title rent-charge	(Annual rent)	£ 1,263 13 5	—
Lands, &c.:			27,676 17 11
Perpetuity rents	(Annual rent)	411 6 10	—
Renewable Leases, yearly and other tenures	(Annual rent)	0 7 0	—
Mortgage money, landed property	—	—	961 15 2
Mortgage money, converted households	—	—	2,831 7 11
Title annuities	—	—	6,015 16 9
Land annuities	—	—	4,119 4 9
Rights in Mines and Quarries	—	—	—
	TOTAL	£ —	50,842 17 3

(2.)—FOR THE PERIOD FROM 26TH JULY 1869 TO 31ST MARCH 1917.

NATURE OF PROPERTY SOLD OR REDEEMED		ANNUAL RENT	PURCHASE MONEY.*
Title rent-charge	—	£ 307,851 9 5	£ 2,130,667 0 7
Lands, &c.:			
Perpetuity rents	—	90,987 0 5	£ 1,505,745 6 9†
Renewable Leases, yearly and other tenures	—	105,775 13 7	1,258,488 1 3
Rights in mines and quarries	—	—	8,399 4 6
Eccllesiastical residences and lands	—	—	694,878 1 10
Conversion of renewable leases into perpetuities	—	—	187,432 14 0
Mortgage money, landed property	—	—	218,488 19 1
Mortgage money, converted households	—	—	186,190 6 0
Title annuities	—	—	1,307,790 12 7
Land annuities	—	—	363,575 11 9
	TOTAL	£ 7,892,751 17 4	

* Only a portion of the Purchase Money in respect of Annual Rent was received in Cash and Stock, the remainder being repayable by means of triennial instalments.

† Besides £221, Guarantee Deposit retained in estate of R. H. Shine and allocated as part purchase money of a perpetuity rent.

III.—COLLECTION ACCOUNT, FOR THE YEAR ENDED 31ST MARCH 1917.

TITHES RENT-CHARGE, RENTS, INTEREST, &c.

TITLE OF ACCOUNT.	Amount due 1st April 1916.	Received for Year ended 31st March 1917.	TOTAL.	Received within the Year (p. 2).	Remitted or Written off*	Amount due 31st March 1917.
				£ s. d.	£ s. d.	
Permanent Church Revenue:						
Tithe rent-charge	5,865 18 8	57,551 14 2	63,417 12 10	58,920 19 4	1,908 18 7	7,667 14 11
Lands, perpetuity rents	5,441 4 2	18,469 11 10	23,819 16 0	18,101 17 7	-	5,808 18 5
Lands, renewable households and other tenures	198 13 6	431 8 0	630 1 6	414 3 6	-	215 18 0
Mortgages, leased property, interest	817 0 2	5,263 14 6	5,178 14 8	5,259 14 4	-	819 0 4
Mortgages, converted households, interest	807 14 0	2,452 14 11	2,760 8 11	2,471 19 1	-	288 9 10
Terminable Church Revenue:						
Tithe annuities	547 1 1	63,520 16 7	60,967 17 8	58,647 8 5	1 16 11	618 12 4
Land annuities	4,140 13 8	17,427 2 4	21,437 16 0	17,375 2 8	-	4,255 13 4
TOTALS	£ 17,818 5 3	170,985 2 4	167,603 7 7	165,751 4 11	1,910 15 6	18,901 7 2

EXCESS CHARGE:

Variation of Tithe Rent-charge under Section 3, Tithe Rent-charge (Ireland) Act, 1900	£ s. d.
—1st variation admitted in year 1916-17, reduction of	361 14 7
Variation of Tithe Rent-charge under Section 3—2nd variation, reduction of	3,338 11 5
Variation of Perpetuity Rents, Section 50, Irish Land Act, 1908, and Tithe Rent-charge Act, 1860—2nd variation, reduction of	5,901 12 10
*EXCESS CHARGE—Difference remitted on 1st variation under Section 3, Tithe Rent-charge Act, 1900	1,884 9 1

INRECOVERABLE:

Tithe Rent-charge	14 9 8
Tithe Annuity	1 16 11

I hereby certify that, to the best of my knowledge and belief, the accounts rendered by me for rents, tithe rent-charge, mortgages and other property vested in the Irish Land Commissioners, include the whole amounts received or receivable by me during the year ended 31st March 1917.

12th July 1917.

H. G. O'KELLY,
Superintendent, Church Property Department.

IV.—CAPITAL LIABILITIES in respect of ADVANCES, &c.

TO WHOM PAYABLE AND ACT UNDER WHICH ADVANCE WAS OBTAINED, OR LIABILITY CREATED	BALANCE OUTSTANDING 31st MARCH 1916	PAID OFF IN THE YEAR 1916-1917	BALANCE OUTSTANDING 31st MARCH 1917
<i>The Commissioners for the Reduction of the National Debt.—</i> National School Teachers (Ireland) Act, 1879 (42 & 43 Vict. c. 74).	£ 1,300,000	£ —	£ 1,300,000
<i>Irish Universities Act, 1908, 8 Edw. VII, c. 38.—</i> The National University of Ireland — — — — — The "Queen's" University of Belfast — — — — —	0	—	—
<i>The Co-Operated Districts Board.—</i> Purchase of Land (Ireland) Act, 1891 (34 & 35 Vict. c. 48) —	1,550,000	—	1,550,000
<i>Department of Agriculture and Technical Instruction.—</i> Agriculture and Technical Instruction (Ireland) Act, 1899 (32 & 33 Vict. c. 59)	£ 1	—	—
TOTALS — — — — —	£ 3,850,000	—	£ 3,850,000

* The liability under the Act 44 & 45 Vict. c. 52, in the form of an Annuity of £50,000, which was formerly paid to the late Royal University of Ireland, is now payable in equal instalments to these Universities. The original liability is estimated at £60,000 (see Parliamentary Paper No. 153, 1882).

† The liability under the Act 43 & 44 Vict. c. 50, is in the form of an Annuity of £0,000.

NOTE.—No further liabilities were created in 1916-1917.

V.—RELIEF OF DISTRESS (IRELAND) ACTS, 1880
(43 Vict. c. 4, and 43 & 44 Vict. c. 14).

ACCOUNT of the ADVANCES made to the COMMISSIONERS of PUBLIC WORKS, and of REPAYMENTS of such ADVANCES.

AMOUNT advanced	£	s.	d.
Land—Free Grants made in 1881-1882	1,959,932	15	7
	19,068	5	—
			1,960,961 12 7
Land—Repayments by Board of Works to 31st March 1916	3,178,402	11	3
Repayments in the Year 1916-1917 (p. 6)	11,529	15	2
			3,189,972 6 5
Land—Principal written off to 31st March 1916	29,601	16	8
Principal written off in the Year 1916-1917	20	17	8
			29,822 14 4
† BALANCE outstanding against the Commissioners of Public Works on 31st March 1917	£ 81,258	11	10

† This balance includes sums amounting to £800, £s. 12, which are regarded as irrecoverable.

VI.—ARREARS OF RENT (IRELAND) ACT, 1882 (45 & 46 Vict. c. 47).

ACCOUNT of MONIES advanced under Section 16 of the Act, and repayable to the CHURCH TEMPORALITIES FUND.

AMOUNT advanced	£	s.	d.
	27,010	2	11
Land—Repayments of Principal to 31st March 1916	£ 28,950	3	4
Repayments in the Year 1916-1917 (page 6)	803	2	0
			24,896 5 4
Land—Principal written off	£ 3,116	17	7
	509	7	11
BALANCE on 31st March 1917	£ 1,607	9	8

CHURCH TEMPORALITIES (IRELAND).

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

Collection Statement (page 11).

1. The arrears on the Collection Rentals, on 31st March 1917, amounted to 19,901*l*. 7*s*. 2*d*., being 10·6 per cent. of the total sum receivable in the year, as compared with 17,318*l*. 5*s*. 3*d*., or 8·1 per cent., on 31st March 1916.

Relief of Distress (Ireland) Act, 1880 (page 12).

2. The balance outstanding on 31st March 1917 on account of advances made to the Commissioners of Public Works under the *Relief of Distress (Ireland) Act, 1880* (43 Vict. c. 4, and 43 & 44 Vict. c. 14), was 31,238*l*. 11*s*. 10*d*., of which 7,690*l*. 5*s*. 1*d*. is stated to be regarded as irrecoverable. The arrears on these loans on 31st March 1917 amounted to 6,715*l*. 10*s*. 5*d*. (viz.: Principal 6,179*l*. 18*s*. 3*d*. and Interest 535*l*. 14*s*. 2*d*).

H. J. Gibson,

Exchequer and Audit Department,
18 October 1917.

Comptroller and Auditor General.

